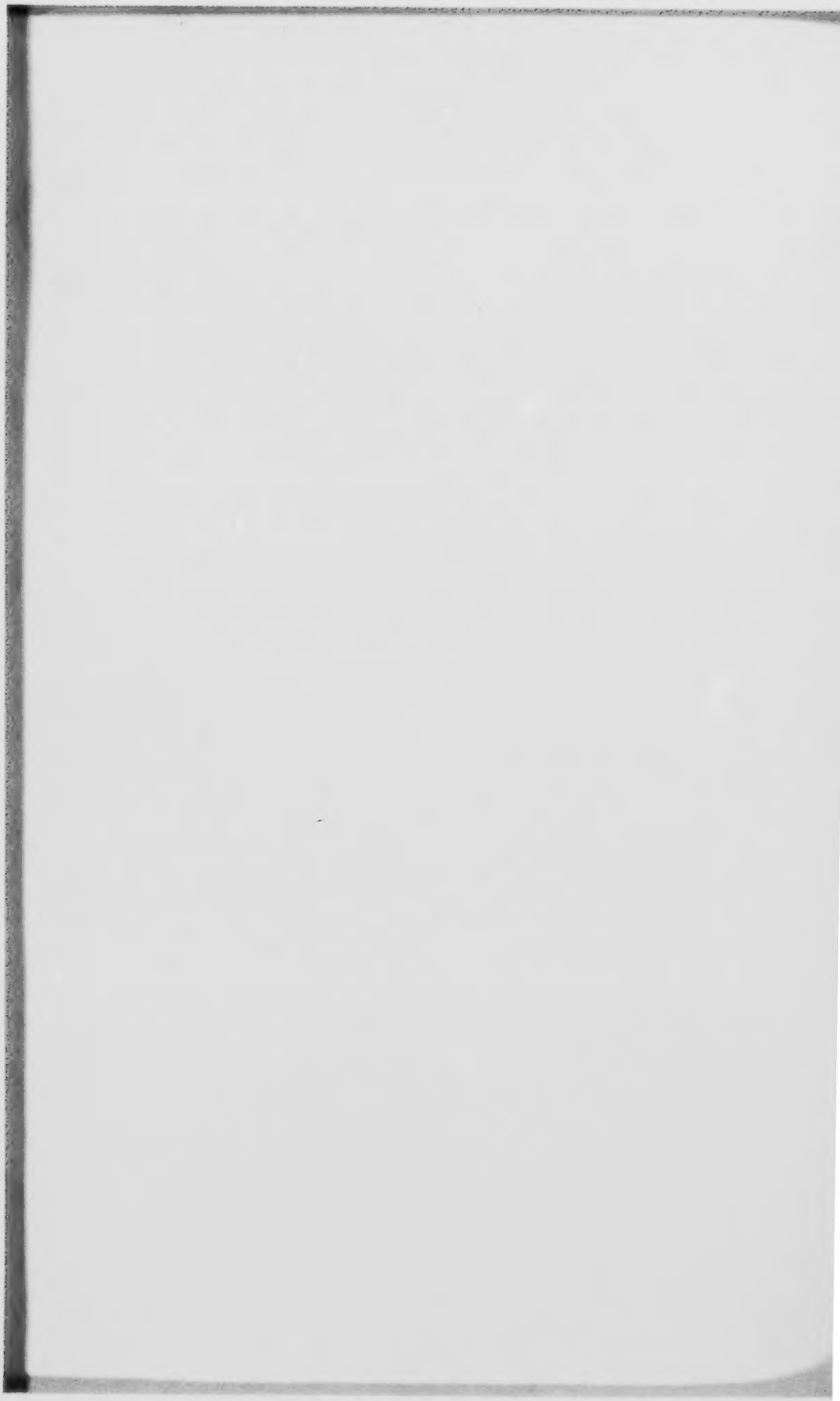

BRIEF IN SUPPORT OF PETITION.

Reference to the opinion below, jurisdiction, a statement of the questions presented, facts in this case, specifications of errors to be urged, and reasons for granting the writ, will be found in the foregoing petition. The statutes involved are set out in the Appendix, *infra*, pp. 8-10.

Argument.

The opinion of the Court of Claims includes this case and the case of *United Motor Service, Incorporated* v. *The United States*, wherein a separate record, petition, and brief are being filed simultaneously herewith in this Court. We hereby incorporate by reference all of the arguments and authorities cited in the brief in support of the petition of *United Motor Service, Incorporated* v. *The United States*. In connection with the argument made in said brief that the retroactive features of Sections 215 of the N. I. R. A. and 701 of the Revenue Act of 1934, are violative of the Constitution of the United States, we here stress the fact that the petitioner was subjected to a capital stock tax for the year ended June 30, 1933, although it was not organized until May 5, 1933, and did not commence to do business until May 20, 1933.

Wherefore, it is respectfully submitted that this petition for a writ of certiorari to review the judgment of the Court of Claims of the United States should be granted.

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